

Amendments from the Municipal Relief Bill: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 and 97.

Mr. Murphy of Burlington and others move to amend H 4618 in section 4 by adding the following subsection:-

(e) Systems may establish a schedule under this section that provides for an increase in the maximum base amount, on which the cost-of-living adjustment is calculated pursuant to section 103, in multiples of \$1,000. Acceptance of this subsection shall be in accordance with the provisions in section 103 (j).

And further amend the bill by striking out sections 7, 8, 9 and 12.

And further amend the bill in section 11 by striking the word “regular”, in line 398.

And further amend the bill by adding the following sections:-

SECTION 13. Section 20 of said chapter 30B, as so appearing, is hereby amended by adding the following paragraph:-

A state or local public procurement unit may participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of any supplies with one or more state or local public procurement units or external procurement activities in accordance with an agreement entered into between the participants. The state or local public procurement unit conducting the procurement of any supplies shall do so in a manner that constitutes a full and open competition.

SECTION 14. Section 103 of chapter 32 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-

(j) Notwithstanding the provisions of paragraph (a), the board of any system, that establishes a schedule pursuant to section 22D or section 22F, may increase the maximum base amount, on which the cost-of-living adjustment is calculated, in multiples of \$1,000. Each increase in the maximum base amount shall be accepted by a majority vote of the board of such system, subject to the approval of the legislative body. For the purpose of this section, “legislative body” shall mean, the city council in accordance with its charter, in the case of a town, the town meeting, in the case of a county or region, the county or regional retirement board advisory council, in the case of a district, the district members, and, in the case of an authority, the governing body. Acceptance of an increase in the maximum base amount shall be deemed to have occurred upon the filing of the certification of such vote with the commission. A decision to accept an increase in the maximum base amount may not be revoked.

SECTION 15. Section 56 of chapter 40 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-

Notwithstanding the first paragraph, the commissioner may, from time to time, issue a revised schedule for the year in which he shall certify whether the board of assessors is assessing property at full and fair cash valuation. After the schedule is issued, a city or town may classify in the manner set forth in this section for any year before the next year of certification established in the schedule for the city or town. In arranging the schedule the commissioner shall, so far as practicable and appropriate, consider but not be limited to the following goals: balancing the number of certification reviews conducted in each year of the triennial period, facilitating and implementing joint or cooperative assessing agreements or districts, assisting boards of assessors to comply with any minimum standards of assessment performance established under section 1 of chapter 58 and producing uniformity in the valuation, classification and assessment of property within each city or town and throughout the commonwealth.

SECTION 16. Section 7 of chapter 44 of the General Laws is hereby amended by inserting after clause 17 the following new clause:- (17A) For dredging of tidal and non-tidal rivers and streams, harbors, channels and tide waters, 10 years.

SECTION 17. Section 7 of chapter 44 of the General Laws is hereby amended by inserting at the end thereof the following new clause: - (32) For the cost of cleaning up or preventing pollution caused by existing or closed municipal facilities not defined in clause (21) of section 8 including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of the department has been granted therefore, 10 years.

SECTION 18. Section 7 of chapter 44 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the word "specified", in line 3, the following words: - or, except with respect to clauses (3C), (11), (16), (18), (19), (21) and (22), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed, as determined in accordance with guidelines established by the division of local services of the department of revenue.

SECTION 19. Said section 7 of said chapter 44, as so appearing, is hereby further amended by striking out in lines 51 to 54, inclusive, the words "or for such maximum term, not exceeding 15 years, based upon the maximum useful life of the equipment as determined by the board of selectmen or the mayor or city manager of the city or town".

SECTION 20. Section 7 of chapter 44 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after clause (3B) the following clause:-

(3C) For a revolving loan fund established under section 53E $\frac{3}{4}$ to assist in development of renewable energy and energy conservation projects on privately held buildings, property or facilities within the city or town, 20 years.

SECTION 21. Section 8 of said chapter 44, as so appearing, is hereby amended by inserting after the word "specified", in line 3, the following words:- or except with respect to clauses (1), (2), (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed as determined in accordance with guidelines established by the division of local services of the department of revenue.

SECTION 22. Section 26 of chapter 44 is hereby repealed.

SECTION 23. Said chapter 44, as so appearing, is hereby further amended by inserting after section 53E $\frac{1}{2}$ the following section:-

Section 53E $\frac{3}{4}$. (a) Notwithstanding the provisions of section 53 to the contrary, a city or town may establish a revolving fund to be known as the Energy Revolving Loan Fund, in this section called the fund. The purpose of the fund is to provide loans to owners of privately held real property in the city or town for energy conservation and renewable energy projects on their properties so as to prioritize energy efficiency as the first step toward reducing greenhouse gas emissions associated with buildings.

(b) The fund shall be established by ordinance or by-law. Before adoption of the ordinance or by-law, the selectmen, town council or the city council, as the case may be, shall conduct a public hearing on the question of its adoption. The ordinance or by-law shall designate an administrator for the fund and may provide for any rules, regulations and procedures for administration of the fund and eligibility for loans the city or town considers necessary or proper to carry out the purposes of this section. The administrator may consult with the green communities division, established in section 10 of chapter 25A, in developing such regulations, rules and procedures for administration of the fund. The fund administrator may be a board, department or officer, or may consist of 1 or more members from 1 or more boards, departments or officers, of the city or town. Any city or town which is a member of a regional planning commission may enter into a cooperative agreement with that commission to perform as administrator for the fund.

(c) As authorized by section 4A of chapter 40, 2 or more municipalities may, in a city by vote of the city council thereof, and in a town by vote of the board of selectmen thereof, enter into an agreement to jointly establish and administer a common fund.

(d) The fund administrator shall have the following duties and powers:-

(1) to make loans to owners of real estate to finance or refinance the costs of energy conservation and renewable energy projects on their properties; provided no loan shall be made unless an energy audit of the property has been conducted on or after July 2, 2008, and any energy conservation measures established by the fund administrator for participation in the program have been implemented;

(2) to execute and deliver on behalf of the city or town all loan agreements and other instruments necessary or proper to make the loan and secure its repayment;

(3) to record the notice of the agreement required by subsection (f) and any other loan instruments;

(4) to apply for and accept grants or gifts for purposes of the fund; and

(5) to exercise any other powers or perform any other duties the city or town may grant by ordinance or by-law to carry out the purposes of the section.

(e) The city or town treasurer shall be the custodian of the fund, which shall be maintained as a separate account, and into which shall be placed:-

(1) all monies appropriated and proceeds from bonds issued under clause (3C) of section 7 for purposes of providing loans to private property owners for energy conservation and renewable energy projects;

(2) all funds received from the commonwealth or any other source for those purposes;

(3) all repayments of the loans made by property owners under this section, and any reserve or other required payments made by the owners in connection with the loans; and

(4) any other amounts required to be credited to the fund by any law.

The city or town treasurer may invest the monies in the manner authorized by section 55, and any interest earned thereon shall be credited to and become part of the fund.

The city or town treasurer shall, not later than June 30 of each year, certify in writing to the fund administrator and auditor or similar officer in cities, or the town accountant in towns having that officer, the principal and interest due in the next fiscal year on any bonds issued under clause (3C) of section 7 and not otherwise provided for, and the amount certified shall be reserved for payment of that debt service without further appropriation. Loans may be made from the fund by the fund administrator without further appropriation, subject to this section; provided, however, that no loans shall be made or liabilities incurred in excess of the unreserved fund balance, nor made unless approved in accordance with sections 52 and 56 of chapter 41.

(f) Whenever the city or town enters into a loan agreement with a property owner under this section, a notice of the agreement shall be recorded as a betterment and be subject to the

provisions of chapter 80 relative to the apportionment, division, reassessment and collection of assessment, abatement and collections of assessments, and to interest; provided, however, that for purposes of this section, the lien shall take effect by operation of law on the day immediately following the due date of the assessment or apportioned part of the assessment and the assessment may bear interest at a rate determined by the city or town treasurer by agreement with the owner at the time the agreement is entered into between the city or town and the property owner. In addition to remedies available under chapter 80, the property owner shall be personally liable for the repayment of the total costs incurred by the city or town under this section; provided, however, that upon assumption of the personal obligation by a purchaser or other transferee of all of the original owner's interest in the property at the time of conveyance and the recording of the assumption, the owner shall be relieved of the personal liability.

A betterment loan agreement between an owner and a city or town under this section shall not be considered a breach of limitation or prohibition contained in a note, mortgage or contract on the transfer of an interest in property.

Notwithstanding any provision of chapter 183A to the contrary, the organization of unit owners of a condominium may enter into a betterment loan agreement under this section to finance an energy conservation and renewable energy project provided that the project comprises part of the common areas and facilities. The agreement shall: (i) be approved by a majority of the unit owners benefited by the project; (ii) include an identification of the units and unit owners subject to the agreement and the percentages, as set forth in the master deed, of the undivided interests of the respective units in the common area and facilities; and (iii) include a statement by an officer or trustee of the organization of unit owners certifying that the required number of unit owners have approved the agreement. As between the affected unit owners and the city or town, the certification shall be conclusive evidence of the authority of the organization of unit owners to enter into the agreement. A notice of the agreement shall be recorded as a betterment in the registry of deeds or registry district of the land court where the master deed is recorded and shall be otherwise subject to the provisions of chapter 80 as provided for in this section. The assessment under the agreement may be charged or assessed to the organization of units owners but shall not constitute an assessment of common expenses. Instead, the allocable share of the assessment, prorated on the basis of the percentage interests of the benefited units in the common areas and facilities, shall attach as a lien only to the units identified in the recorded notice and benefited by the project and the owners of those units shall also be personally liable for their allocable share of the assessment as provided for in this section. Words defined in section 1 of said chapter 183A and used in this paragraph have the same meanings as appearing in said chapter 183A.

(g) The fund administrator shall file annually no later than June 30 a report detailing the amount of money in the fund, loans made, and repayments received, and shall also include the types of projects financed. The report shall be filed with the chief executive officer of the city or town, the executive office of administration and finance, the joint committee on municipalities and

regional government, the senate and house committees on ways and means, and the clerks of the senate and the house of representatives.

SECTION 24. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby amended by striking out the second and third paragraphs and inserting in place thereof the following paragraph:-

The commissioner shall make, and from time to time revise, rules, regulations and guidelines necessary for establishing an expedited procedure for granting authority to abate taxes, assessments, rates, charges, costs or interest under this section in such cases as he determines are in the public interest and shall from time to time for such periods as he considers appropriate authorize the assessors or the board or officer assessing the tax, assessment, rate or charge, to grant these abatements. No abatement authorized by these procedures shall be granted unless the assessors or board or officer shall certify, in writing, under pains and penalties of perjury that the procedures have been followed. The commissioner shall require yearly reports and audits of these abatements by assessors or boards or officers that the commissioner considers necessary to ensure that any authority granted under this paragraph has been properly exercised, and shall withdraw this grant of authority to any particular assessors, board or officer upon his written determination that the authority has been improperly exercised. The commissioner may make, and from time to time revise, reasonable rules, regulations, and guidelines that he considers necessary to carry out this paragraph.

SECTION 25. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby amended by striking out, in line 20, the words “thirty days after the mailing of the tax bills” and inserting in place thereof the following words”- the last day for filing an application for abatement of the tax.

SECTION 26. Said chapter 59, as appearing in the 2008 Official Edition, is hereby further amended by inserting after section 31 the following section:-

Section 31A. For the purpose of verifying that a person required to file a true list of taxable personal property under section 29 has made a complete and accurate accounting of that property, the assessors may at any time within 3 years after the date the list was due, or the date the list was filed, whichever is later, examine the books, papers, records and other data of the person required to file the list. The assessors may compel production of books, papers, records and other data of the person through issuance of a summons served in the same manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all provisions of law relative to summonses in such cases shall, so far as applicable, apply to summonses issued under this section. Any justice of the supreme judicial court or of the superior court may, upon the application of the assessors, compel the production of books, papers, records and other data in the same manner and to the same extent as before the said courts.

SECTION 27. Section 32 of said chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following 2 sentences:-

Lists filed under section 29 and books, papers, records and other data obtained under section 31A, shall be open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and any designated private auditor of the commissioner or the assessors as may have occasion to inspect the lists, books, papers, records and other data in the performance of their official, contractual or designated duties, but so much of the lists, books, papers, records and other data as shows the details of the personal estate shall not be open to any other person except by order of a court. For purposes of this section, a designated private auditor shall be an individual, corporation or other legal entity selected by the commissioner or any city or town to value personal property or perform an audit which includes the assessing department of a city or town under any legal authority, including the examination of records under section 31A, an audit under sections 40 or 42A of chapter 44 or an investigation under section 46A of chapter 44.

SECTION 28. Section 38D of chapter 59 is hereby amended in paragraph two by striking the first sentence and inserting in place thereof the following sentence:-

Failure of an owner or lessee of real property to comply with such request within 60 days after it has been made by the board of Assessors shall be automatic grounds for dismissal of a filing at the appellate tax board. The appellate tax board and the county commissioners shall be prohibited from granting extensions for the purposes of extending the filing requirements unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.

SECTION 29. Said chapter 59 of the General Laws, as appearing in the 2008 Official Edition, is hereby further amended by inserting after section 42 the following section:-

Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or telegraph company required to make a return under section 38A or 41 has made a complete and accurate accounting of the property required to be returned, the commissioner shall have all the powers and remedies provided by section 31A to assessors of cities and towns. If the commissioner reasonably believes, as a result of an examination of books, papers, records, and other data or otherwise, that taxable personal property for a fiscal year was not valued or was incorrectly valued, the commissioner may, not later than 3 years and 6 months after the date the return was due, or the date the return was filed, whichever is later, certify an amended valuation to the owner of the pipeline or telephone or telegraph company and boards of assessors of the cities and towns where the property was subject to taxation for that year. Not later than 2 months after the date of the amended certification, the assessors shall assess and commit to the collector with their warrant for collection an additional tax to the owner of the pipeline or telephone or telegraph company. Any owner or company aggrieved by the assessment of the additional tax

may, within 1 month after the bill or notice of the additional assessment is first sent, appeal the valuation to the appellate tax board. The appeal shall name as appellees the commissioner and board of assessors. Except as otherwise provided in this section, the hearing and appeal before the appellate tax board shall proceed in the same manner as an appeal of the valuations originally certified by the commissioner.

SECTION 30. Section 61 of said chapter 59, as so appearing, is hereby amended by inserting after the word “twenty-nine”, in line 4, the following words:- , and complied with any requests by the assessors to examine books, papers, records, and other data under section 31A.

SECTION 31. Said section 61 of chapter 59, as so appearing, is hereby further amended by inserting after the word “twenty-nine”, in line 6, the following words:- , or the person has not complied with any requests by the assessors to examine books, papers, records, and other data under section 31A.

SECTION 32. Section 75 of said chapter 59, as so appearing, is hereby amended by striking the first sentence and inserting in place thereof the following 3 sentences:-

If any parcel of real property or the personal property of a person has been unintentionally omitted from the annual assessment of taxes due to clerical or data processing error or other good faith reason, or if the personal property of a person was omitted from the annual assessment of taxes but discovered upon an examination of books, papers, records, and other data under section 31A, the assessors shall in accordance with any rules, regulations and guidelines as the commissioner may prescribe, assess such person for such property. Except for personal property found after an examination under section 31A which shall be made no later than 3 years and 6 months after the date the true list in which such property should have been returned was due, or the date the return was filed, whichever is later, no such assessment shall be made later than June 20 of the taxable year, or 90 days after the date on which the tax bills are mailed, whichever is later. The assessors shall annually, not later than June 30 of the taxable year, or 100 days after the date on which the tax bills are mailed, if mailed after March 22, return to the commissioner a statement showing the amounts of additional taxes so assessed.

SECTION 33. Section 76 of said chapter 59, as so appearing, is hereby amended by inserting after the word “reason”, in line 3, the following words:- , or due to discovery upon an examination of books, papers, records, and other data under section 31A that the property was not accurately or properly reported.

SECTION 34. Chapter 60 of the General Laws is hereby amended by striking out section 3A, as appearing in the 2008 Official Edition, and inserting in place thereof the following section:-

Section 3A. (a) Every bill or notice shall be in a form approved by the commissioner and shall summarize the deadlines under section 59 of chapter 59 for applying for abatements and exemptions. Every bill or notice shall also have printed on it the last date for the assessed owner

to apply for abatement and for exemptions under clauses other than those specifically listed in said section 59 of said chapter 59. Except in the case of a bill or notice for reassessed taxes under section 77 of said chapter 59, every bill shall also have printed on it the last date on which payment can be made without interest being due. If a bill or notice contains an erroneous payment or abatement application date that is later than the date established under said chapter 59, the date printed on the bill or notice shall be the deadline for payment or for applying for abatement or exemption, but if the error in the date is the wrong year, the due date shall be the day and month as printed on the bill but for the current year. The commissioner may require, with respect to any city or town, that the tax bill or notice include such information as he may determine to be necessary to notify taxpayers of changes in the assessed valuation of the property. Every bill or notice for real or personal property tax shall have printed thereon in a conspicuous place the tax rate for each class within the town, as determined by the assessors. In addition, every bill or notice for a tax upon real property shall identify each parcel separately assessed by street and number or, if no street number has been assigned, by lot number, name of property or otherwise, shall describe the land, buildings and other things erected on or affixed to the property and shall state for each such parcel the assessed full and fair cash valuation, the classification, the residential or commercial exemption, if applicable, the total taxable valuation and the tax due and payable on such property. If the assessors have granted the owner an exemption under any clause specifically listed in said section 59 of said chapter 59, the bill or notice of such owner may also show the exemption and the tax, as exempted, that is due and payable on such property.

(b) The collector may issue the bill or notice required by section 3 in electronic form, provided that the electronic bills or notices meet the standards set forth in subsection (a). Any electronic bills or notices issued shall be under voluntary programs established by the collector with the approval of the board of selectmen, or mayor, as the case may be. No political subdivision shall require its taxpayers to take part in an electronic billing system or program.

(c) The collector may include in the envelope or electronic message in which property tax bills are sent those bills or notices for rates, fees and charges assessed by the city or town for water or sewer use, solid waste disposal or collection, or electric, gas or other utility services as may be authorized by ordinance or by-law, provided that the bills or notices shall be separate and distinct from the property tax bills. The ordinance or by-law may authorize the collector, upon vote of any municipal water and sewer commission established by the city or town under chapter 40N or a special act, to include bills or notices for rates, fees or charges assessed by the commission for water or sewer use.

(d) The collector may, with the approval of the board of selectmen, or mayor, as the case may be, include in the envelope or electronic message in which property tax bills are sent nonpolitical municipal informational material; provided, however, that such nonpolitical municipal informational material is mailed, it shall not be included if the material causes an increase in the postage required to mail the tax bill.

SECTION 35. Section 2 of chapter 60A, as so appearing, is hereby amended by inserting after the word “section”, in line 42, the following words:- and the due date shall be clearly indicated on the tax notice.

SECTION 36. Section 37 of chapter 71 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting at the end of line 6, the following sentence: “The school committee in each city and town and regional school district shall have the authority to select a superintendent jointly with one or more other school committees and said superintendent shall serve as the superintendent of all of the districts that selected him.

SECTION 37. Chapter 71 of the General Laws is hereby amended by inserting after section 37M the following section:-

Section 37M ½. For any city or town accepting the provisions of this section, not earlier than December first of each alternating year beginning in 2010, and not later than January thirty-first of every other year, the superintendent of schools for each school district serving such municipality shall meet with the mayor, town manager, or chief municipal officer or his designee for that municipality to review the fiscal status of the school district budget and to identify opportunities for cost savings and efficiencies and any potential methodologies, including, but not limited to, joint procurement or consolidation of redundant functions. The results of each meeting shall be transmitted to the local legislative body and the local school committee not later than 30 days after the meeting.

SECTION 38. Chapter 111C of the General Laws is hereby amended by adding the following section:-

Section 25. When a class I, II or V ambulance, as defined in 105 CMR 170.455, 170.460 and 170.470, transports a patient receiving care at the paramedic level of advanced life support, as defined in 105 CMR 170.295, the ambulance must be staffed with a minimum of 2 emergency medical technicians, only 1 of whom must be certified at the EMT-Paramedic level, as defined in 105 CMR 170.840.

SECTION 39. Chapter 176D of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after section 3B the following new section:-

Section 3C. (a) As used in this section the following words, shall unless the context clearly requires otherwise, have the following meanings:-

“Ambulance Service Provider”, a person or entity licensed by the department of public health under section 6 of chapter 111C to establish or maintain an ambulance service.

“Ambulance Services”, 1 or more of the services that an ambulance service provider is authorized to render under its ambulance service license.

“Insurance Policy” and “Insurance Contract”, a contract of insurance, motor vehicle insurance, indemnity, medical or hospital service, dental or optometric, suretyship, or annuity issued, proposed for issuance or intended for issuance by any insurer.

“Insured”, an individual entitled to ambulance services benefits under any insurance policy or insurance contract.

“Insurer”, a person as defined in section 1 of chapter 176D; any health maintenance organization as defined in section 1 of chapter 176G; a non-profit hospital service corporation organized under chapter 176A; any organization as defined in section 1 of chapter 111I that participates in a preferred provider arrangement also as defined in said section 1 of said chapter 111I; any carrier offering a small group health insurance plan under chapter 176J; any company as defined in section 1 chapter 175; any employee benefit trust; any self-insurance plan, and any company certified under section 34A of chapter 90 and authorized to issue a policy of motor vehicle liability insurance under section 113A of chapter 175 that provides insurance for the expense of medical coverage .

(b) Notwithstanding any general or special provision of law to the contrary, in any instance in which an ambulance service provider provides an ambulance service to an insured but is not an ambulance service provider under contract to the insurer maintaining or providing the insured’s insurance policy or insurance contract, the insurer maintaining or providing such insurance policy or insurance contract shall pay the ambulance service provider directly and promptly for the ambulance service rendered to the insured. Such payment shall be made to the ambulance service provider notwithstanding that the insured’s insurance policy or insurance contract contains a prohibition against the insured assigning benefits thereunder so long as the insured executes an assignment of benefits to the ambulance service provider, and such payment shall be made to the ambulance service provider in the event an insured is either incapable or unable as a practical matter to execute an assignment of benefits under any insurance policy or insurance contract pursuant to which an assignment of benefits is not prohibited, or in connection with an insurance policy or insurance contract that contains a prohibition against any such assignment of benefits. An ambulance service provider shall not be considered to have been paid for an ambulance service rendered to an insured, if the insurer makes payment for said ambulance service to the insured. An ambulance service provider shall have a right of action against any insurer that fails to make any payment to it pursuant to this subsection.

SECTION 40. Section 9A of chapter 200A of the General Laws, as so appearing, is hereby amended by striking it out in its entirety and inserting in place thereof the following:—

(a) This section shall apply to abandoned funds, as determined herein, held in the custody of cities, towns or districts that have accepted the provisions of this section pursuant to section 4 of chapter 4 of the general laws. In the case of such cities, towns or districts accepting the provisions of this section there shall be an alternative procedure for disposing of abandoned funds held in the custody of such cities,

towns or districts as provided in this section, and only this section shall apply to the disposition of such funds.

(b) Any funds held in the custody of a city, town or district that has accepted this section may be presumed by the city, town or district treasurer to be abandoned unless claimed by the corporation, organization, beneficiary or person entitled thereto within one year after the date prescribed for payment or delivery, provided the last instrument intended as payment bears upon its face the statement "void if not cashed within one year from date of issue." Once a period of one year has elapsed from the date of any such instrument, the treasurer of any such city, town or district may cause the financial institution upon which the instrument was drawn to stop payment on the instrument, or otherwise cause the financial institution to decline payment on the instrument, and any claims made beyond this date may only be paid by the city, town or district through the issuance of a new instrument. Neither the city, town, district nor financial institution shall be liable for damages, consequential or otherwise, resulting from a refusal to honor an instrument of a city, town or district submitted for payment more than one year from its issuance.

(c) The treasurer of a city, town or district holding funds owed to a corporation, organization, beneficiary or person entitled thereto, that are presumed to be abandoned as aforementioned, shall post a notice, which notice shall be entitled "Notice of Names of Persons appearing to be Owners of funds held by (insert city, town or district name), and deemed abandoned." The notice shall specify those who appear from available information to be entitled to such funds, shall provide a description of the appropriate method for claiming such funds, and shall state a deadline beyond which funds may no longer be claimed, provided such deadline is no earlier than 60 days from the date such notice was either postmarked or first posted on a website as herein provided. The treasurer of such city, town or district may post such notice using the following methods: (1) by mailing such notice postpaid to the last known address of the beneficiary or person entitled thereto, sent via first class mail, and (2) if the city, town or district maintains an official website the said treasurer may, post the notice conspicuously on said website for a period of not less than 60 days. After 60 days from the mailing or posting of the notice, if the apparent owner fails to respond, the treasurer shall cause a notice of the check to be published in a newspaper of general circulation which is printed in English in the county in which the city or town is located.

(d) In the event funds appearing to be owed to a corporation, organization, beneficiary or person amount to \$100 or more, and the deadline as provided in the aforementioned notice has passed, and no claim for the funds has been made, the treasurer shall cause an additional notice, in substantially the same form as the aforementioned notice, to be published in a newspaper of general circulation in the county (or counties) in which the city, town or district is located, except that this notice shall provide an extended deadline beyond which funds cannot be claimed, which shall be no earlier than one year from the date of publication of such notice.

(e) Once the final deadline of the aforementioned notice(s) has passed, the funds owed to such corporation, organization, beneficiary or person entitled thereto shall escheat to the city, town or district and the treasurer thereof shall record the funds as revenue in the general fund of the city, town or district, and the city, town or district shall not thereafter be liable to the corporation, organization, beneficiary or person for payment of those funds, nor for the underlying liability for which the funds were originally intended. These funds shall then be available to the city, town or district's appropriating authority for

appropriation for any other public purpose. In addition to the notices herein provided for, the treasurer of the city, town or district may initiate any other notices or communications that are directed in good faith toward making final disbursement of the funds to the corporation, organization, beneficiary or person entitled thereto.

Prior to escheatment of the funds, the treasurer of the city, town or district shall hear all claims on funds that may arise, and if it is clear, based on a preponderance of the evidence available to the treasurer at the time the claim is made that the claimant is entitled to disbursement of the funds, the treasurer shall disburse funds to the claimant upon receipt by the treasurer of a written indemnification agreement from the claimant wherein the claimant agrees to hold the city, town or district and the treasurer of the city, town or district harmless in the event it is later determined that the claimant was not entitled to receipt of the funds. If it is not clear, based on a preponderance of the evidence before the treasurer at the time of the claim that the claimant is entitled to disbursement of the funds, the treasurer shall segregate the funds into a separate, interest bearing, bank account and shall notify the claimant of such action within 10 days. A claimant affected by this action may appeal within 20 days to the district, municipal or superior court of the county in which the city, town or district is located. The claimant shall have a trial de novo. An appeal shall be perfected by the claimant within 20 days after receiving notice of this action by the city, town or district treasurer. A party adversely affected by a decree or order of the district, municipal or superior court may appeal to the appeals court or the supreme judicial court within 20 days from the date of the decree.

If the validity of the claim shall be determined in favor of the claimant or another party, the treasurer shall disburse funds to the claimant in accordance with the order of the court, including interest accrued. If the validity of the claim is determined to be not in favor of the claimant or any other party, or if the treasurer does not receive notice that an appeal has been filed within one year from the date the claimant was notified that funds were being withheld, then the funds, plus accrued interest, shall escheat to the city, town or district in the manner herein provided.

If the claimant is domiciled in a country or state outside the United States or its territories and the city, town or district determines that there is no reasonable assurance that the claimant will actually receive the payment provided for in this section in substantially full value, the superior court, in its discretion or upon a petition by the city, town or district may order that the city, town or district retain such payment.

SECTION 41. (a) The terms used in this section shall have the following meanings unless the context clearly requires otherwise:

"Amnesty period", a period of time commencing not earlier than the date a municipal legislative body establishes a municipal tax amnesty program according to this act and expiring on June 30 2011 or on such earlier date as the municipal legislative body might determine, during which the municipal tax amnesty program established by the municipal legislative body shall be in effect in that city or town.

"Collector", as defined in section 1 of chapter 60 of the General Laws.

"Covered amount", the aggregate of all penalties, fees, charges and accrued interest assessed by the collector or treasurer for the failure of a certain taxpayer to timely pay a subject liability; provided, that the covered amount shall not include the subject liability itself.

"Municipal tax amnesty program", a temporary policy whereby a city or town forever waives its right to collect all or any uniform proportion of the covered amount, as determined by the local enacting authority, then due from any person who, prior to the expiration of the amnesty period, voluntarily pays the collector or treasurer the full amount of the subject liability that serves as the basis for said covered amount; provided, that a municipal tax amnesty program shall not include any policy that enables or requires a city or town to waive its right to collect the covered amount from any person who, as of the time the amnesty period commences, is or was the subject of a criminal investigation or prosecution for failure to pay the city or town any subject liability or covered amount.

"Subject liability", the principal amount of a particular tax or excise liability payable by a taxpayer under chapter 59, 60, 60A, or 60B of the General Laws, as determined by the municipal legislative body.

"Treasurer", as defined in chapter 41 of the General Laws.

(b) Notwithstanding any general or special law to the contrary, the municipal legislative body in any city or town may vote to establish a municipal tax amnesty program according to the provisions of this section and shall, at the same time as such vote, determine the amnesty period. Tax amnesty periods shall not extend beyond June 30, 2011. The commissioner of revenue may issue such guidelines as he deems appropriate to carry out this section.